AMENDMENTS TO THE SPECIFICATION

Please replace the paragraph at page 4, line 24, with the following rewritten paragraph:

The DVD player 201 further includes a video decoding means 3 and an audio decoding means 5. The video decoding means 3 receives the MPEG stream Ds read from the optical disk 1, and decodes the ~~coed~~ coded video data which has been obtained by MPEG2 method and is included in the MPEG stream Ds to output a baseband (non-compressed) video signal Dvd. The audio decoding means 5 receives the MPEG stream Ds read from the optical disk 1, and decodes the coded audio data which has been obtained by AC3 method and is included in the MPEG stream Ds to output a baseband (non-compressed) PCM (Pulse-Code Modulation) audio signal Dad.

Please replace the paragraph at page 8, line 15, with the following rewritten paragraph:

Further, during the above-mentioned playback of the coded video data and the coded audio data, the analog video signal Sv and the analog audio signal Sa are outputted to the output terminals ~~201~~ 201a and 201b of the DVD player 201, respectively.

Please replace the paragraph at page 10, line 11, with the following rewritten paragraph:

The coded video data Dvc and the coded audio data Dac are multiplexed and recorded on the optical disk ~~25~~ 26 by the recording means 25.

Please replace the paragraph at page 27, line 8, with the following rewritten paragraph:

The audio coding means 6 performs, on the basis of the control signal Cac from the control means 9a, a re-coding process for coding a portion of the baseband digital audio signal Dad, which portion is designated by the control signal Cac. For example, the audio coding means 6 performs a process for coding the audio signal Dad,

sequentially over several frames from one video frame selected by the user, which frames relate to the image of the selected video frame, by AAC method to generate re-coded audio data Darc. The audio coding means 6 may encode the audio signal Dad by MP3 (MPEG1 audio layer3) method, ~~not~~ or by the AAC method.

Please replace the paragraph at page 29, line 14, with the following rewritten paragraph:

As described above, the signal processing apparatus 101 of the first embodiment includes the reading means 2 for reading an MPEG stream Ds recorded on the optical disk 1 (first recording medium); the video decoding means 3 for decoding MPEG2-coded video data included in the read MPEG stream Ds; and the audio decoding means 5 for decoding AAC-coded audio data included in the read MPEG stream, and re-codes decoded video data corresponding to the image of a frame designated by user's operation and decoded audio data corresponding thereto, by JPEG method and AAC (or MP3) method, respectively, to record the coded data on the memory card 8 as the second recording medium. Therefore, coded video data and coded audio data of a specific portion of the MPEG stream Ds which is recorded on the optical disk 1 can be dubbed with changing their coding methods. Consequently, while watching a still picture of one designated frame, the user can listen to sound relating to that picture over several frames, by playing back coded video data and coded audio data which are recorded on the memory card 8.

Please replace the paragraph at page 30, line 7, with the following rewritten paragraph:

In this first embodiment, the descriptions have been given of the case where coded video data of one frame designated by the user (for example, data which is obtained by re-coding decoded video data by JPEG method) and coded audio data over several frames relating to the video data are recorded~~, while~~. However, the coded audio data which is recorded together with the coded video data of one frame is not restricted to the coded audio data over several frames relating to the coded video data of one frame.

Please replace the paragraph at page 33, line 8, with the following rewritten paragraph:

Further, in this first embodiment, the process for recording the coded video data J1 of frame F1 and the coded audio data Ba1 of frames F1 to F8 is carried out in real time while the user is watching the image display on the TV monitor 12. However, the process for recording a video signal of a frame designated by the user and an audio signal of several frames corresponding thereto may be carried out by designating a portion desired by the user with using the time of playback or the like, after moving pictures of one image sequence have all been ~~all~~ watched.

Please replace the paragraph at page 38, line 19, with the following rewritten paragraph:

In this signal processing apparatus 103, on the basis of the control signals from the control means 9c, an MPEG stream Ds is read from the optical disk 1, and then coded video data and coded audio data which are included in the MPEG stream Ds are decoded by the video decoding means 3a and the audio decoding means 5, respectively. Then, decoded video data Dvd and ~~decode~~ decoded audio data Dad are D/A-converted by the D/A converters 11 and 13, respectively, and an analog video signal Sv and an analog audio signal Sa are outputted to the TV monitor 12 and the speaker 14, respectively.

Please replace the paragraph at page 41, line 22, with the following rewritten paragraph:

More specifically, the resolution conversion means 18 subjects decoded video data Dvd outputted from the video decoding means 3 to a process for thinning out pixels constituting one frame, thereby converting the resolution or signal format of the decoded video data Dvd. For example, the resolution conversion means 18 performs a process for thinning out pixel values constituting video data of one frame so that the number of pixels in one frame in the horizontal direction is reduced to one-half, one-third, or two-thirds the original number, or the number of pixels in one frame in the vertical direction is reduced to one-half the original number or the like. This resolution conversion means 18 can ~~performs~~ perform a process for thinning out pixel values constituting video data of

one frame so that the numbers of pixels in one frame in the horizontal direction and vertical direction are reduced at a prescribed ratio, thereby converting a HD (High Definition) signal of HD or the like into a standard signal of SD (Standard Definition) or the like.

Please replace the paragraph at page 45, line 24, with the following rewritten paragraph:

In this fourth embodiment, in the resolution conversion process to video data, only the process for thinning out pixel values constituting image data of one frame (screen) so that the number of pixels in one frame in the horizontal direction or vertical direction is reduced at a prescribed ratio is carried out. However, in the resolution conversion process ~~to~~ of video data, it is possible to thin out pixel values corresponding to insignificant pixels in one screen, and select only pixel values corresponding to a partial area of one screen (frame). In this case, only video data corresponding to a designated area in one screen can be re-coded.

Please replace the paragraph at page 46, line 22, with the following rewritten paragraph:

In any of the aforementioned ~~embodiment~~embodiments, the coding method which is used for re-coding audio data is AAC, but this coding method is not restricted to AAC. For example, the coding method can be an audio coding method conforming to MPEG1 or MPEG2, PCM or the like, as long as it is different from the coding method of coded audio data recorded on the first recording medium (for example AC3).

Please replace the paragraph at page 47, line 4, with the following rewritten paragraph:

In any of the aforementioned ~~embodiment~~embodiments, the coding method which is used for re-coding video data is JPEG, but this coding method is not restricted to JPEG. For example, the coding method can be H.261, H.263, Wavelet or the like, as long as it is different from the coding method of coded video data recorded on the first recording medium (for example MPEG2).

Please replace the paragraph at page 47, line 10, with the following rewritten paragraph:

Further, in any of the aforementioned ~~embodiment~~embodiments, the first recording medium is an optical disk, but the first recording medium is not restricted to an optical disk and can be a hard disk, a magneto-optical disk, a magnetic disk, a semiconductor memory, or a magnetic tape.